

## **ABSTRACT**

*The aims of this study is to examine the impact of Corporate Social Responsibility (CSR) on employee cost and performance. Independent variable used in this study is CSR measured by GRI Index. Dependent variables used in this study are employee performance measured by comparing sales with total number of employees and employee cost performance measured by comparing employee benefits expense with total number of employees. This study also use size as control variable.*

*The population of this study is a manufacturing company listed on the Indonesian Stock Exchange (IDX) from 2013 to 2015. Data selection method used in this research is purposive sampling method. Total samples used in this study is 195 companies. The data were analysed with the classical assumption and hypothesis testing regression method using SPSS version 23.*

*The result of this study indicates a positive and significant relation between CSR and employee performance. There is also a positive and significant relation between CSR and employee cost.*

*Keyword : Corporate Social Responsibility (CSR), employee performance, employee cost, and size.*